

Form F-66 (IA-2) (6-30-2015)					
<div>STATE OF IOWA</div> <div>2015</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2015</div> <div>HAWARDEN</div> <div>CITY OF <u> HAWARDEN </u>, IOWA</div> <div>DUE: December 1, 2015</div>		<div>16208400500000</div> <div>HAWARDEN CITY</div> <div>1150 CENTRAL AVENUE</div> <div>HAWARDEN, IA 51023</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
<div>WHEN</div> <div>COMPLETED,</div> <div>PLEASE</div> <div>RETURN TO</div> <div>Mary Mosiman, CPA</div> <div>Auditor of State</div> <div>State Capitol Building</div> <div>Des Moines, IA 50319-0004</div>		<div>NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.</div>			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		554,340		554,340	576,791
Less: Uncollected property taxes-levy year		0		0	0
Net current property taxes		554,340		554,340	576,791
Delinquent property taxes		303		303	0
TIF revenues		489,564		489,564	481,382
Other city taxes		20,033	0	20,033	317,694
Licenses and permits		3,809	0	3,809	24,350
Use of money and property		43,198	28,998	72,196	36,802
Intergovernmental		470,071	0	470,071	388,469
Charges for fees and service		198,294	17,896,039	18,094,333	15,024,402
Special assessments		73,778	0	73,778	0
Miscellaneous		46,554	0	46,554	67,420
Other financing sources		2,423,861	34,000	2,457,861	5,273,820
Total revenues and other sources		4,323,805	17,959,037	22,282,842	22,191,130
Expenditures and Other Financing Uses					
Public safety		631,167	0	631,167	646,944
Public works		349,998	0	349,998	393,247
Health and social services		0	0	0	316,500
Culture and recreation		371,966	0	371,966	396,224
Community and economic development		101,551	0	101,551	123,267
General government		105,023	0	105,023	105,048
Debt service		291,173	0	291,173	237,870
Capital projects		1,316,736	0	1,316,736	1,434,110
Total governmental activities expenditures		3,167,614	0	3,167,614	3,653,210
Business type activities		0	13,162,862	13,162,862	16,200,381
Total ALL expenditures		3,167,614	13,162,862	16,330,476	19,853,591
Other financing uses, including transfers out		850,861	374,000	1,224,861	1,958,820
Total ALL expenditures/And other financing uses		4,018,475	13,536,862	17,555,337	21,812,411
Excess revenues and other sources over (Under) Expenditures/And other financing uses		305,330	4,422,175	4,727,505	378,719
Beginning fund balance July 1, 2014		1,692,700	9,554,362	11,247,062	9,396,079
Ending fund balance June 30, 2015		1,998,030	13,976,537	15,974,567	9,774,798
<div>Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ 8,833 held in agency funds which were not budgeted and are not available for city operations.</div>					
Indebtedness at June 30, 2015		Amount - Omit cents	Indebtedness at June 30, 2015		Amount - Omit cents
General obligation debt		\$ 82,552	Other long-term debt		\$ 0
Revenue debt		\$ 3,030,000	Short-term debt		\$ 0
TIF Revenue debt		\$ 2,085,507			
			General obligation debt limit		\$ 4,019,955
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one	
			11/19/2015	<input checked="" type="checkbox"/> Date Published	
				<input type="checkbox"/> Date Posted	
Printed name of city clerk		Telephone →	Area Code	Number	Extension
Gary W. Tucker			712	551-2565	
Signature of Mayor or other City official (Name and Title)				Date signed	
				11/13/2015	
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 CITY OF HAWARDEN						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	338,723	130,230		85,387			554,340			554,340	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	338,723	130,230		85,387	0		554,340		T01	554,340	4
5	Delinquent property taxes	303						303		T01	303	5
6	Total property tax	339,026	130,230		85,387	0	0	554,643			554,643	6
7	TIF revenues			489,564				489,564		T01	489,564	7
8	Other city taxes											
8	Utility tax replacement excise taxes	126	48		25			199		T15	199	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	18,957						18,957		T15	18,957	9
10	Parimutuel wager tax							0		C30	0	10
11	Gaming wager tax							0		C30	0	11
12	Mobile home tax	877						877		T19	877	12
13	Hotel/motel tax							0		T19	0	13
14	Other local option taxes							0		T09	0	14
15	TOTAL OTHER CITY TAXES	19,960	48	0	25	0	0	20,033	0		20,033	15
16	Section B - LICENSES AND PERMITS	3,809						3,809		T29	3,809	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	1,459	9	1,448	100	1,764		4,780	28,998	U20	33,778	18
19	Rents and royalties	38,418						38,418		U40	38,418	19
20	Other miscellaneous use of money and property							0		U20	0	20
21								0			0	21
22	TOTAL USE OF MONEY AND PROPERTY	39,877	9	1,448	100	1,764	0	43,198	28,998		72,196	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants	30,902						30,902		B89	30,902	27
28	Community development block grants							0		B50	0	28
29	Housing and urban development							0		B50	0	29
30	Public assistance grants							0		B79	0	30
31	Payment in lieu of taxes							0		B30	0	31
32	USDA RBEG Loan Payments					1,106		1,106			1,106	32
33	Total Federal grants and reimbursements	30,902	0	0	0	1,106	0	32,008	0		32,008	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF HAWARDEN						<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		271,275					271,275		C46	271,275	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants	1,718						1,718		C89	1,718	49				
50	Iowa Department of Transportation							0		C89	0	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim	22,398	8,365		5,988			36,751		C89	36,751	54				
55								0			0	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	24,116	279,640	0	5,988	0	0	309,744	0		309,744	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions	29,274						29,274			29,274	63				
64	Library service	6,080						6,080		D89	6,080	64				
65	Township contributions	24,000						24,000		D89	24,000	65				
66	Fire/EMT service							0		D89	0	66				
67	Police Service - Ireton	54,000						54,000		D89	54,000	67				
68	Library Service - Ireton	1,200						1,200			1,200	68				
69	Grants Fire/Ambulance	13,765						13,765			13,765	69				
70	Total local grants and reimbursements	128,319	0	0	0	0	0	128,319	0		128,319	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	183,337	279,640	0	5,988	1,106	0	470,071	0		470,071	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	306,067	A91	306,067	73				
74	Sewer							0	273,391	A8Ø	273,391	74				
75	Electric							0	2,494,914	A92	2,494,914	75				
76	Gas							0	1,026,665	A93	1,026,665	76				
77	Parking							0		A6Ø	0	77				
78	Airport							0		AØ1	0	78				
79	Landfill/garbage							0	172,330	A81	172,330	79				
80	Hospital							0	12,365,981	A36	12,365,981	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF HAWARDEN						<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0	635,954	T15	635,954	83				
84	Internet							0		A03	0	84				
85	Telephone							0	487,796	A03	487,796	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0		A80	0	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees							0		A89	0	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges							0		A89	0	92				
93	Ambulance charges	154,377						154,377		A89	154,377	93				
94	Sidewalk street repair charges	247						247		A44	247	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges	22,130						22,130		A03	22,130	98				
99	Library charges							0		A89	0	99				
100	Park, recreation, and cultural charges	21,540						21,540		A61	21,540	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - Specify							0			0	102				
103	Internal Service-Capital Equipment							0	132,941		132,941	103				
104	TOTAL CHARGES FOR SERVICE	198,294	0	0	0	0	0	198,294	17,896,039		18,094,333	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS					73,778		73,778		U01	73,778	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	3,722						3,722		U99	3,722	108				
109	Deposits and sales/fuel tax refunds							0		U99	0	109				
110	Sale of property and merchandise							0		U11	0	110				
111	Fines	21,527						21,527		U30	21,527	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify							0			0	113				
114	Misc Rev City, Fire Ambulance	6,185						6,185			6,185	114				
115	Refunds	12,057				3,063		15,120			15,120	115				
116								0			0	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	43,491	0	0	0	3,063	0	46,554	0		46,554	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF HAWARDEN					<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	827,794	409,927	491,012	91,500	79,711	0	1,899,944	17,925,037		19,824,981	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales			23,000				23,000		NR	23,000	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)					1,210,000		1,210,000		NR	1,210,000	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans	677,146	11,768		59,890			748,804	34,000		782,804	127
128	Internal TIF loans and transfers in	62,500			108,683	270,874		442,057			442,057	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	739,646	11,768	23,000	168,573	1,480,874	0	2,423,861	34,000		2,457,861	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	1,567,440	421,695	514,012	260,073	1,560,585	0	4,323,805	17,959,037		22,282,842	132
133												133
134	Beginning fund balance July 1, 2014	75,260	398,422	681,152	26,358	351,628	159,880	1,692,700	9,554,362		11,247,062	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	1,642,700	820,117	1,195,164	286,431	1,912,213	159,880	6,016,505	27,513,399		33,529,904	136
137												137
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Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015					CITY OF HAWARDEN		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	392,740	11,450					404,190		E62	404,190	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation	1,379						1,379		E89	1,379	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation	659						659		E59	659	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	78,034						78,034		E24	78,034	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	143,167						143,167		E32	143,167	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	3,738						3,738		E32	3,738	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	619,717	11,450	0	0	0	0	631,167			631,167	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF HAWARDEN		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	289,926						289,926		E44	289,926	42
43	Purchase of land and equipment		32,000					32,000		G44	32,000	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	6,501						6,501		E44	6,501	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation	19,854						19,854		E44	19,854	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation	1,717						1,717		E01	1,717	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	317,998	32,000	0	0	0	0	349,998			349,998	80

Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF HAWARDEN							<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF HAWARDEN						<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
121	Section D — CULTURE AND RECREATION											121				
122	Library services — Current operation	173,154						173,154		E52	173,154	122				
123	Purchase of land and equipment							0		G52	0	123				
124	Construction							0		F52	0	124				
125	Museum, band, theater — Current operation	1,861						1,861		E61	1,861	125				
126	Purchase of land and equipment							0		G61	0	126				
127	Parks — Current operation	19,747						19,747		E61	19,747	127				
128	Purchase of land and equipment							0		G61	0	128				
129	Construction							0		F61	0	129				
130	Recreation — Current operation	95,497						95,497		E61	95,497	130				
131	Purchase of land and equipment							0		G61	0	131				
132	Construction							0		F61	0	132				
133	Cemetery — Current operation	61,099						61,099		E03	61,099	133				
134	Purchase of land and equipment							0		G03	0	134				
135	Community center, zoo, marina, and auditorium	8,347						8,347		E61	8,347	135				
136	Other culture and recreation	12,261						12,261		E61	12,261	136				
137	Purchase of land and equipment							0		G61	0	137				
138	Construction							0		F61	0	138				
139	TOTAL CULTURE AND RECREATION	371,966	0	0	0	0	0	371,966			371,966	139				
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140				
141	Community beautification — Current operation	400						400		E89	400	141				
142	Purchase of land and equipment							0		G89	0	142				
143	Economic development — Current operation	34,557		59,688				94,245		E89	94,245	143				
144	Purchase of land and equipment							0		G89	0	144				
145	Housing and urban renewal — Current operation					6,906		6,906		E50	6,906	145				
146	Purchase of land and equipment							0		G50	0	146				
147	Construction							0		F50	0	147				
148	Planning and zoning — Current operation							0		E29	0	148				
149	Purchase of land and equipment							0		G29	0	149				
150	Other community and economic development — Current operation							0		E89	0	150				
151	Purchase of land and equipment							0		G89	0	151				
152	Construction							0		F89	0	152				
153	TIF Rebates							0		E89	0	153				
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	34,957	0	59,688	0	6,906	0	101,551			101,551	154				
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155				
156												156				
157												157				
158												158				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF HAWARDEN						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	8,964						8,964		E29	8,964	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	87,341						87,341		E23	87,341	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation	2,383						2,383		E89	2,383	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation							0		E25	0	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation							0		E31	0	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174	Website/Mapping Project					6,335		6,335			6,335	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	98,688	0	0	0	6,335	0	105,023			105,023	176
177	Section G — DEBT SERVICE							0			0	177
178	TIF Debt Service			8,710	171,847			180,557			180,557	178
179	City Hall/Comm Center Debt Service				93,104			93,104			93,104	179
180	Street Project Bond Interest				17,512			17,512			17,512	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	8,710	282,463	0	0	291,173			291,173	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	City Hall/Comm Center Tuck Pointing	47,868						47,868			47,868	184
185	Street Improvement Projectas					1,268,868		1,268,868			1,268,868	185
186								0			0	186
187	Subtotal Regular Capital Projects	47,868	0	0	0	1,268,868	0	1,316,736			1,316,736	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	47,868	0	0	0	1,268,868	0	1,316,736			1,316,736	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	1,491,194	43,450	68,398	282,463	1,282,109	0	3,167,614			3,167,614	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF HAWARDEN					<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS				
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								482,089	E91	482,089	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								308,799	E80	308,799	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation								1,917,282	E92	1,917,282	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation								871,000	E93	871,000	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation								157,045	E81	157,045	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation								7,973,215	E36	7,973,215	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation								1,175,693	E03	1,175,693	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF HAWARDEN						<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237				
238	Other business type — Current operation											E89	0	238		
239	Purchase of land and equipment											G89	0	239		
240	Construction											F89	0	240		
241														241		
242	Enterprise Debt Service												0	242		
243	Enterprise Capital Projects										127,040		127,040	243		
244	Enterprise TIF Capital Projects												0	244		
245	Internal service funds — Specify													245		
246	Capital Equipment										150,699		150,699	246		
247													0	247		
248													0	248		
249													0	249		
250													0	250		
251	TOTAL BUSINESS TYPE ACTIVITIES										13,162,862		13,162,862	251		
252														252		
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	1,491,194	43,450	68,398	282,463	1,282,109	0	3,167,614	13,162,862		16,330,476	253				
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT										NE			254		
255	Regular transfers out	5,250	343,664			59,890		408,804	374,000		782,804	255				
256	Internal TIF loans/repayments and transfers out			442,057				442,057			442,057	256				
257								0			0	257				
258	TOTAL OTHER FINANCING USES	5,250	343,664	442,057	0	59,890	0	850,861	374,000		1,224,861	258				
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	1,496,444	387,114	510,455	282,463	1,341,999	0	4,018,475	13,536,862		17,555,337	259				
260														260		
261	Ending fund balance June 30, 2015:													261		
262	Governmental:													262		
263	Nonspendable							0			0	263				
264	Restricted		433,003	684,709	3,968	570,214	159,880	1,851,774			1,851,774	264				
265	Committed							0			0	265				
266	Assigned							0			0	266				
267	Unassigned	146,256						146,256			146,256	267				
268	Total Governmental	146,256	433,003	684,709	3,968	570,214	159,880	1,998,030			1,998,030	268				
269	Proprietary								13,976,537		13,976,537	269				
270	Total ending fund balance June 30, 2015	146,256	433,003	684,709	3,968	570,214	159,880	1,998,030	13,976,537		15,974,567	270				
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	1,642,700	820,117	1,195,164	286,431	1,912,213	159,880	6,016,505	27,513,399		33,529,904	271				
272														272		

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF HAWARDEN

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$ 0	Highways.....	L44 \$ 0
Health.....	M32 0	All other.....	L89 \$ 0
Highways.....	M44 0		
Transit subsidies.....	M94 0		
Libraries.....	M52 0		
Police protection.....	M62 0		
Sewerage.....	M80 0		
Sanitation.....	M81 0		
All other.....	M89 \$ 0		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents	
Total salaries and wages paid.....	Z00 \$	1,198,880

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	I91 \$
2. Sewer utility	19U	29U	39U	49U	49U	49U	49U	I89
3. Electric utility	19U 3,360,000	29U	39U 330,000	49U	49U	49U 3,030,000		I92 100,400
4. Gas utility	19U	29U	39U	49U	49U	49U		I93
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94
6. Industrial Revenue	19T	24T	34T		44T	44T		I89
7. Mortgage revenue	19T	24T	34T		44T	44T		I89
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89
Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89
9. TIFA Projects	154,432		27,171		127,261			7,104
TIF A Ind Park	19U	29U	39U	49U	49U	49U	49U	I89
10.	250,000		50,000		200,000			10,094
TIF C L G	19U	29U	39U	49U	49U	49U	49U	I89
11. Everist Project	29,190		8,199		20,991			1,606
TIF C West	19U	29U	39U	49U	49U	49U	49U	I89
12. 10th Project	593,461		66,206		527,255			18,465
16th Street Project	19U	29U 1,210,000	39U	49U 1,210,000	49U	49U	49U	I89 26,331
13.								
City Hall/CC Project	19U 345,167	29U	39U 82,552	49U 82,552	49U	49U	49U	I89 10,553
14.								
Total long-term debt	4,732,250	1,210,000	564,128	82,552	2,085,507	3,030,000	0	174,553

B. Short-term debt

	Amount - Omit cents	
Outstanding as of JULY 1, 2014	61V \$	0
Outstanding as of JUNE 30, 2015	64V \$	0

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15 Actual valuation -- January 1, 2013

	Amount - Omit cents		
\$	80,399,106	x .05 = \$	4,019,955

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61		
	\$ 20,912	\$ 1,753,167	4,140	5,495,035	7,273,254

REMARKS

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